

EXHIBIT 3

**McDermott
Will & Emery**

Sandell Asset Management
Attention: Rick Gashler
40 West 57th Street
New York, NY 10019

Invoice

340 Madison Avenue
New York, NY 10173-1922
212.547.5400

Client: 075266
Invoice: 1814920
Invoice Date: 12/05/2007

Remittance Copy
Billing for services rendered through 11/30/2007

0022 Charys Default Litigation

| | |
|---|---------------------|
| Total Services | \$ 10,658.75 |
| Total Costs and Other Charges Posted Through Billing Period | 830.06 |
| Total This Invoice | \$ 11,488.81 |

| Invoice | Date | |
|---------------------------|------------|---------------------|
| 1804336 | 11/08/2007 | 10,572.90 |
| Total Outstanding Balance | | 10,572.90 |
| Total Balance Due | | <u>\$ 22,061.71</u> |

McDermott Will & Emery LLP is a cash basis partnership with a December 31st year-end. Consequently, receipt of your payment for this statement before year-end would be appreciated.

To avoid possible delays in the mail, we would appreciate your wire transferring the funds using the following information (include your client, matter, and statement numbers). If you prefer, you can mail payment to your local office.

Wire Transfer Information:
McDermott Will & Emery LLP
MWE Master Account
Citibank, N.A.
ABA #: [REDACTED]
Account #: [REDACTED]

Mail Payment To:
McDermott Will & Emery LLP Lockbox – New York
P.O. Box 7247-6755
Philadelphia, PA 19170-6755

Tax Identification #: [REDACTED]
Terms: Payable Upon Receipt

U.S. practice conducted through McDermott Will & Emery LLP.

Boston Brussels Chicago Düsseldorf London Los Angeles Miami Munich New York Orange County Rome San Diego Silicon Valley Washington, D.C.

Strategic alliance with MWE China Law Offices (Shanghai)



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12/05/2007

Invoice: 1814920
Client: 075266

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Attention: Rick Gashler
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New York, NY 10019

For Services Rendered in Connection with:

Matter: 0022 Charys Default Litigation

| Date | Name | Hours | Description |
|----------|-----------------|-------|--|
| 11/01/07 | S. Older | 0.75 | Review revised complaint; conference calls with A. Kratenstein and M. Pliskin. |
| 11/02/07 | R. Candella | 1.50 | Assisted in preparing initial pleadings for filing, commencing action, docketing court papers, and providing pdf to SD/NY case openings clerk. |
| 11/02/07 | B. Schwab | 1.00 | Prepared and copied court forms for filing in conjunction with complaint. |
| 11/02/07 | M. Huttenlocher | 2.25 | Drafting the initial disclosures. Drafting the ESI plan. |
| 11/02/07 | G. Patselas | 0.25 | ESI review project management. |
| 11/02/07 | A. Crowley | 1.00 | Filed court papers at SDNY. |
| 11/06/07 | R. Candella | 0.50 | Filed Affidavit of Service via ECF and calendared & docketed court papers. |
| 11/08/07 | G. Patselas | 0.25 | ESI review project management. |
| 11/09/07 | M. Huttenlocher | 0.25 | Drafting discovery plan. |
| 11/09/07 | G. Patselas | 1.00 | ESI review project management. |
| 11/12/07 | L. Roland | 0.75 | Review emails for M. Huttenlocher to get contact names for litigation. |
| 11/12/07 | M. Huttenlocher | 0.25 | Meeting with G. Patselas to discuss [REDACTED] |
| 11/12/07 | G. Patselas | 1.50 | Review ESI plan. Meet with M. Huttenlocher to discuss [REDACTED] |
| 11/13/07 | A. Kratenstein | 0.25 | Attention to document collection issues. |
| 11/16/07 | M. Huttenlocher | 2.00 | Conference call regarding [REDACTED] |
| 11/16/07 | S. Older | 0.50 | Conference with M. Huttenlocher on litigation. |
| 11/16/07 | G. Patselas | 1.00 | Conference call with A. Kratenstein, M. Huttenlocher and J. Modica regarding [REDACTED] |
| 11/16/07 | A. Kratenstein | 1.50 | Conference call with R. Gashler, J. French, M. Huttenlocher and G. Patselas regarding [REDACTED] |

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| Date | Name | Hours | Description |
|--------------------|-----------------|--------------|--|
| | | | [REDACTED] Conference with M. Huttenlocher regarding |
| 11/19/07 | M. Huttenlocher | 3.00 | Drafting correspondence with client. Drafting and editing the electronic discovery plan. |
| 11/19/07 | G. Patselas | 0.50 | Work with vendor to [REDACTED] |
| 11/19/07 | A. Kratenstein | 0.25 | Revision of ESI plan and conference with M. Huttenlocher regarding same. |
| 11/21/07 | M. Huttenlocher | 1.00 | Finalizing ESI plan. Communications with G. Patselas regarding ESI plan. Conversation with opposing counsel regarding extension. |
| 11/21/07 | G. Patselas | 0.50 | Work with vendor to [REDACTED] |
| 11/21/07 | A. Kratenstein | 0.50 | Calls and emails with M. Huttenlocher and counsel for Charys regarding extension of time to respond to complaint. |
| 11/26/07 | G. Patselas | 2.00 | Coordinate the preservation of S. Older and L. Roland's email boxes for relevant time period. |
| 11/27/07 | G. Patselas | 1.00 | Replicate S. Older mailbox. |
| 11/28/07 | P. Schuyler | 0.50 | Review proposed ESI plan; conference with M. Huttenlocher regarding same. |
| 11/28/07 | G. Patselas | 1.00 | Replicate L. Roland mailbox. Troubleshoot corruption error. |
| 11/28/07 | G. Patselas | 1.00 | Work with vendor to generate collection contract and specifications. |
| 11/29/07 | B. Smith | 0.50 | Delivered stipulation to opposing counsel and brought back signed copy to MWE. |
| 11/29/07 | G. Patselas | 1.00 | Work with vendor to generate collection contract and specifications. |
| 11/29/07 | G. Patselas | 0.50 | Replicate L. Roland mailbox. |
| Total Hours | | 29.75 | Total For Services \$10,658.75 |

Costs and Other Charges**Description****Amount**

Binding

17.50

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Description

Amount

Filing/Registration Fees
Photocopy
Subpoena Fee
Transportation/Parking
Word Processing

350.00
63.00
301.00
28.56
70.00

Total Costs and Other Charges \$830.06

Total This Invoice \$11,488.81

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12/05/07

Invoice Totals

| Matter Name | Hours | Fees | Costs and Other Charges | Retainer | Total |
|--------------------------------|--------------|-------------|--|-----------------|--------------|
| 0022 Charys Default Litigation | 29.75 | 10,658.75 | 830.06 | 0.00 | 11,488.81 |